



Trustees' Financial Summary

FY2019-20

Submit ID: 0330-96196131

15 Flathead County

0330 Bigfork Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Lacey Porrovecchio

Phone #:

(406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees:

Paul Sandry

(Signature)

(Date)

County Superintendent

Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY20 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.

Facilities Condition Inventory Report Certification:

I certify, the FCI has been updated this fiscal year: Date of FCI Certification 08/19/2019



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
003	Maintenance Permissive Levy	LOCAL		
004	Middle School	LOCAL		
007	Insurance Claim Payment	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
095	Medicaid Billing	LOCAL		
101	Healthy Cooking Class Fee	LOCAL		
107	Little Hoopsters	LOCAL	local	local
123	Maintenance Recycle Project	LOCAL		
142	Medical Assistance Fund	LOCAL		
144	Crafting Class	LOCAL		
150	FLATHEAD LAKE LODGE LIBRARY DONATION	LOCAL		
242	Small Rural Schools - Elem	FEDERAL	S358A193875	84.358A
243	Small Rural Schools - HS	FEDERAL	S358A193866	84.358A
319	Title I, Part A, Improving Basic Programs	FEDERAL	01503303120	84.010
320	Title I, Part A, Improving Basic Programs	FEDERAL	01503303120	84.010
337	Misc donations	LOCAL	local	
779	IDEA, Part B, Children with Disabilities	FEDERAL	01503307719	84.027
780	IDEA, Part B, Special Education	FEDERAL	0150330772020	84.027
910	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	484,927.34	132,514.10	142,632.47	
02	Taxes Receivable - Real and Personal (120-149)	47,377.14	8,867.86	75.52	
03	Taxes Receivable - Protested (150-159)	2,572.44	458.46	13.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	37,345.31	9,499.51		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	572,222.23	151,339.93	142,721.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	79,139.83	8,594.52		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	79,139.83	8,594.52		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	49,949.58	9,326.32	88.75	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	72,405.93	247.76		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	370,726.89	133,171.33	142,632.47	
52	TOTAL FUND BALANCE/EQUITY	443,132.82	133,419.09	142,632.47	
53	TOTAL LIABILITIES AND FUND BALANCE	572,222.23	151,339.93	142,721.22	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,337.68	123,809.95	177,727.88	
02	Taxes Receivable - Real and Personal (120-149)	4,404.74			
03	Taxes Receivable - Protested (150-159)	247.51			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,483.69	3,537.66	87,899.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	37,473.62	127,347.61	265,626.88	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	13,038.48	12,956.12	3,601.02	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	13,038.48	12,956.12	3,601.02	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,652.25			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,750.64	
48	Fund Balance for Budget	19,782.89	114,391.49	258,275.22	
52	TOTAL FUND BALANCE/EQUITY	19,782.89	114,391.49	262,025.86	
53	TOTAL LIABILITIES AND FUND BALANCE	37,473.62	127,347.61	265,626.88	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,600.23	8,524.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,600.23	8,524.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,600.23	8,524.26
52	TOTAL FUND BALANCE/EQUITY			8,600.23	8,524.26
53	TOTAL LIABILITIES AND FUND BALANCE			8,600.23	8,524.26



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	141,030.62	96,385.21		(10,193.03)
02	Taxes Receivable - Real and Personal (120-149)	4,213.70			13,439.09
03	Taxes Receivable - Protested (150-159)	186.97			714.35
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,333.68			10,600.96
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	148,764.97	96,385.21		14,561.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,400.67			14,153.44
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	38,342.21			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	106,022.09	96,385.21		407.93
52	TOTAL FUND BALANCE/EQUITY	144,364.30	96,385.21		407.93
53	TOTAL LIABILITIES AND FUND BALANCE	148,764.97	96,385.21		14,561.37



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,172.01	22,535.81		
02	Taxes Receivable - Real and Personal (120-149)		1,818.70		
03	Taxes Receivable - Protested (150-159)		96.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,424.76		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,172.01	25,876.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,915.52		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,787.47		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,172.01	21,173.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,172.01	23,960.57		
53	TOTAL LIABILITIES AND FUND BALANCE	1,172.01	25,876.09		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	869,726.48	44,535.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.71	869,726.48	44,535.86	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	869,726.48	44,535.86	
52	TOTAL FUND BALANCE/EQUITY	0.71	869,726.48	44,535.86	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	869,726.48	44,535.86	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2019 Value	2020 Value
1110	District Tax Levy		1,673,403.95	1,669,152.57
1190	Penalties and Interest on Taxes		4,142.19	4,014.05
1510	Interest Earnings		11,642.46	9,950.02
1900	Other Revenue from Local Sources		1,497.24	1,513.20
3110	Direct State Aid		1,657,671.12	1,669,356.59
3111	Quality Educator		143,104.50	145,344.50
3112	At Risk Student		22,076.18	20,920.79
3113	Indian Education For All		12,990.72	13,110.12
3114	American Indian Achievement Gap		2,996.00	2,808.00
3115	State Spec Ed Allowable Cost Pymt to Districts		119,050.68	0.00
3115	State Special Education Allowable Cost Payment to Districts		0.00	156,444.24
3116	Data For Achievement		0.00	12,554.91
3120	State - Guaranteed Tax Base Aid		200,346.75	218,229.29
6100	Material Prior Period Revenue Adjustments		1,095.34	2,458.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,850,017.13	3,925,857.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,788,641.11	1,894,946.03
			2XX Personal Services - Employee Benefits	197,974.26	203,150.23
			3XX Purchased Professional and Technical Services	1,743.75	1,695.00
			4XX Purchased Property Services	13,489.13	11,585.62
			5XX Other Purchased Services	20,934.33	17,465.38
			6XX Supplies and Materials	121,302.91	100,913.73
			810 Dues and Fees	175.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	171,859.17	174,850.34
			2XX Personal Services - Employee Benefits	18,171.07	17,863.74
			3XX Purchased Professional and Technical Services	548.00	559.00
			5XX Other Purchased Services	209.62	0.00
			6XX Supplies and Materials	1,585.72	6,614.51
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	37,312.29	43,262.44
			2XX Personal Services - Employee Benefits	3,793.19	4,166.47
			5XX Other Purchased Services	29,220.89	29,113.29



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2019 Value	2020 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	59,628.00	60,819.00
		2XX	Personal Services - Employee Benefits	6,815.69	7,103.49
		3XX	Purchased Professional and Technical Services	575.00	2,231.77
		6XX	Supplies and Materials	7,543.90	5,955.95
		810	Dues and Fees	60.00	0.00
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	76,860.85	84,710.87
		2XX	Personal Services - Employee Benefits	12,328.14	14,179.61
		3XX	Purchased Professional and Technical Services	26,387.55	7,959.32
		4XX	Purchased Property Services	1,420.10	2,350.73
		5XX	Other Purchased Services	3,366.65	5,406.94
		6XX	Supplies and Materials	7,389.78	8,297.05
		810	Dues and Fees	7,192.75	8,580.84
		820	Judgments Against the School District	25,000.00	0.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	152,110.91	178,986.75
		2XX	Personal Services - Employee Benefits	33,152.98	44,056.64
		3XX	Purchased Professional and Technical Services	2,657.84	0.00
		5XX	Other Purchased Services	10,656.10	11,479.15
		6XX	Supplies and Materials	22,959.64	9,867.16
		810	Dues and Fees	850.00	425.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	61,303.19	70,623.37
		2XX	Personal Services - Employee Benefits	3,809.17	4,320.06
		3XX	Purchased Professional and Technical Services	22,858.15	27,050.75
		5XX	Other Purchased Services	3,762.04	2,933.81
		6XX	Supplies and Materials	3,604.27	2,308.93
		810	Dues and Fees	0.00	137.58
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	175,780.43	182,548.16
		2XX	Personal Services - Employee Benefits	25,830.77	30,391.98
		3XX	Purchased Professional and Technical Services	5,050.40	59.15
		4XX	Purchased Property Services	156,725.57	114,209.17
		5XX	Other Purchased Services	21,674.06	22,651.11
		6XX	Supplies and Materials	30,542.04	34,559.63
		7XX	Property and Equipment Acquisition	0.00	7,793.25
		810	Dues and Fees	17.50	0.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	4,353.99	1,588.21
		2XX	Personal Services - Employee Benefits	227.06	93.31
		5XX	Other Purchased Services	3,124.64	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
			6XX Supplies and Materials	2,489.40	665.17	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	8,016.09	0.00	
280	Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	107,412.15	112,609.06	
			2XX Personal Services - Employee Benefits	27,700.44	34,049.89	
			3XX Purchased Professional and Technical Services	830.00	400.00	
			4XX Purchased Property Services	113.00	0.00	
			5XX Other Purchased Services	471.23	794.80	
			6XX Supplies and Materials	5,537.35	6,676.64	
			810 Dues and Fees	279.50	0.00	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	61,812.52	64,395.77	
			2XX Personal Services - Employee Benefits	6,695.58	6,983.20	
			3XX Purchased Professional and Technical Services	47,661.82	46,230.14	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	15,069.12	15,521.65	
			2XX Personal Services - Employee Benefits	3,515.05	3,636.78	
			5XX Other Purchased Services	172.07	566.96	
			810 Dues and Fees	610.45	375.00	
		27XX Student Transportation Services				
			5XX Other Purchased Services	0.00	6.00	
365	Indian Education for All					
		1XXX Instruction				
			5XX Other Purchased Services	10,787.29	2,140.00	
			6XX Supplies and Materials	0.00	7,477.19	
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	194.04	0.00	
			2XX Personal Services - Employee Benefits	11.65	0.00	
710	School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,510.72	1,405.40	
			2XX Personal Services - Employee Benefits	91.65	78.54	
			5XX Other Purchased Services	41.31	29.75	
			6XX Supplies and Materials	0.00	201.04	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	5,162.31	4,067.99	
			2XX Personal Services - Employee Benefits	24.76	18.40	
			810 Dues and Fees	515.39	510.53	



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PRC	Program	Function	Object		2019 Value	2020 Value
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		4,357.79	4,271.76
			2XX Personal Services - Employee Benefits		161.67	245.01
			5XX Other Purchased Services		64.45	168.05
			6XX Supplies and Materials		757.35	1,178.38
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries		31,656.45	28,063.13
			2XX Personal Services - Employee Benefits		3,852.13	3,956.77
			3XX Purchased Professional and Technical Services		0.00	5,000.00
			4XX Purchased Property Services		826.20	460.62
			6XX Supplies and Materials		10,020.19	5,043.97
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		55,000.00	68,000.00
004	Middle School					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX Purchased Property Services		0.00	105.03
			6XX Supplies and Materials		0.00	26,227.08
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services		0.00	10,082.64
		24XX	Support Services - School Administration			
			5XX Other Purchased Services		0.00	1,568.92
			6XX Supplies and Materials		0.00	3,273.24
			810 Dues and Fees		0.00	425.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,796,000.72	3,926,774.02

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						461,235.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,925,857.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,926,774.02 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	72,405.93	Less Last Year	89,591.52	(4b)		-17,185.59
						-17,185.59 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						443,132.82 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2019 Value	2020 Value
1110	District Tax Levy	320,374.70	312,544.77
1190	Penalties and Interest on Taxes	688.87	757.46
1510	Interest Earnings	2,698.11	2,216.51
2220	County On-Schedule Trans Reimb	30,767.02	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	29,741.70
3210	State - On-Schedule Transportation Reimbursement	0.00	29,742.24
3210	State On-Schedule Trans Reimb	27,745.21	0.00
6100	Material Prior Period Revenue Adjustments	712.22	330.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		382,986.13	375,333.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	7,106.36	6,651.12
			2XX Personal Services - Employee Benefits	1,182.09	1,219.02
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	8,412.50	15,966.68
			2XX Personal Services - Employee Benefits	1,953.07	4,122.94
25XX Support Services - Business					
			1XX Personal Services - Salaries	4,625.67	5,011.50
			2XX Personal Services - Employee Benefits	232.45	50.26
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	342.37	166.47
27XX Student Transportation Services					
			1XX Personal Services - Salaries	96,967.66	84,349.31
			2XX Personal Services - Employee Benefits	12,765.84	14,933.79
			3XX Purchased Professional and Technical Services	55.00	536.10
			4XX Purchased Property Services	19,986.28	14,198.34
			5XX Other Purchased Services	128,083.60	115,590.39
			6XX Supplies and Materials	14,361.62	24,496.64
			7XX Property and Equipment Acquisition	0.00	25,526.00
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	15,097.41	9,084.19
			2XX Personal Services - Employee Benefits	1,108.88	115.55
			5XX Other Purchased Services	1,128.26	595.35
			6XX Supplies and Materials	2,250.90	1,028.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2019 Value	2020 Value
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	49,000.00	45,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>364,659.96</u>	<u>368,642.02</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					126,999.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					375,333.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					368,642.02	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	247.76	Less Last Year	520.00	(4b)	-272.24
					-272.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					133,419.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2019 Value	2020 Value
1110	District Tax Levy	64,068.64	1,761.48
1190	Penalties and Interest on Taxes	137.19	83.76
1510	Interest Earnings	1,929.87	2,389.09
4100	Federal Miscellaneous Grants - Direct from Feds	10,350.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,485.70	4,234.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					138,398.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,234.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					142,632.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2019 Value	2020 Value
1110	District Tax Levy	143,227.36	155,315.12
1190	Penalties and Interest on Taxes	400.95	352.32
1510	Interest Earnings	390.54	541.80
3110	Direct State Aid	7,336.62	8,172.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		151,355.47	164,381.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2019 Value	2020 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	24,992.63	60,187.10
			2XX Personal Services - Employee Benefits	2,592.17	7,014.02
			5XX Other Purchased Services	104,005.03	91,950.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				131,589.83	159,151.33

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	14,552.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164,381.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	159,151.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,782.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	2,533.39	2,283.17
	2240 County Retirement Distribution	479,201.27	503,863.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		481,734.66	506,146.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	292,807.23	350,510.85
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	27,757.71	28,604.67
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	6,159.79	7,061.70
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	9,201.96	9,340.58
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	13,379.17	15,139.11
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	26,485.49	32,873.66
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	10,391.18	12,011.29
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	27,667.66	28,513.34
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	15,145.24	12,396.90
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	24,568.76	28,477.12
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	9,569.65	10,068.45
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,475.74	2,606.80
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,486.95	1,514.91
	365 Indian Education for All				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	31.25	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object		2019 Value	2020 Value	
	710	School Sponsored Extracurricular Activities					
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	186.00	203.66	
		34XX	Extracurricular - Activities				
			2XX	Personal Services - Employee Benefits	870.39	690.37	
	720	School Sponsored Athletics					
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	652.06	583.66	
		35XX	Extracurricular - Athletics				
			2XX	Personal Services - Employee Benefits	4,740.29	4,358.01	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>474,576.52</u>	<u>544,955.08</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					153,199.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					506,146.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					544,955.08	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					114,391.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2020 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	3,264.19
007	Insurance Claim Payment	
	1900 Other Revenue from Local Sources	4,701.50
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	17,132.20
095	Medicaid Billing	
	3353 Medicaid - Occupational Therapy	19,444.02
	3355 Medicaid - Miscellaneous	0.00
101	Healthy Cooking Class Fee	
	1920 Contributions/Donations from Private Sources	340.00
107	Little Hoopsters	
	1920 Contributions/Donations from Private Sources	6,030.00
119		
	1920 Contributions/Donations from Private Sources	0.00
123	Maintenance Recycle Project	
	1920 Contributions/Donations from Private Sources	31.00
136		
	1920 Contributions/Donations from Private Sources	0.00
144	Crafting Class	
	1920 Contributions/Donations from Private Sources	204.90
150	FLATHEAD LAKE LODGE LIBRARY DONATION	
	1920 Contributions/Donations from Private Sources	2,000.00
240		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
241		
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	0.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
242	Small Rural Schools - Elem	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	25,283.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
243	Small Rural Schools - HS	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	23,373.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	0.00
318		
	4200 Title I, Part A, Improving Basic Programs	0.00
	6100 Material Prior Period Revenue Adjustments	0.00



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319 Title I, Part A, Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs		48,083.00
320 Title I, Part A, Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs		240,158.00
4340 Title IV, Part B, 21st Century Community Learning Centers		12,500.00
330		
1920 Contributions/Donations from Private Sources		0.00
337 Misc donations		
1920 Contributions/Donations from Private Sources		100.00
779 IDEA, Part B, Children with Disabilities		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		0.00
780 IDEA, Part B, Special Education		
4560 IDEA, Part B, Children with Disabilities		0.00
4560 IDEA, Part B, Special Education		118,721.00
4570 IDEA Preschool		0.00
4570 IDEA, Special Education Preschool		4,577.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		525,942.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2019 Value	2020 Value
007	Insurance Claim Payment				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
	3XX Purchased Professional and Technical Services				4,701.50
	007 Subtotal				4,701.50
095	Medicaid Billing				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	3XX Purchased Professional and Technical Services				1,754.56
	095 Subtotal				1,754.56
101	Healthy Cooking Class Fee				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				339.71
	101 Subtotal				339.71
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				5,112.00
	107 Subtotal				5,112.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2019 Value	2020 Value
142	Medical Assistance Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		30.00
			142 Subtotal		<u>30.00</u>
144	Crafting Class				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		195.69
			144 Subtotal		<u>195.69</u>
150	FLATHEAD LAKE LODGE LIBRARY DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,152.97
			150 Subtotal		<u>2,152.97</u>
242	Small Rural Schools - Elem				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		25,283.00
			242 Subtotal		<u>25,283.00</u>
243	Small Rural Schools - HS				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		20,405.00
			2XX Personal Services - Employee Benefits		2,968.00
			243 Subtotal		<u>23,373.00</u>
319	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		28,694.14
			2XX Personal Services - Employee Benefits		8,929.16
			319 Subtotal		<u>37,623.30</u>
320	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		135,854.12
			2XX Personal Services - Employee Benefits		54,134.63
			3XX Purchased Professional and Technical Services		12,500.00
			5XX Other Purchased Services		48,919.48
			6XX Supplies and Materials		5,000.00
			320 Subtotal		<u>256,408.23</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2019 Value	2020 Value
337	Misc donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		85.00
			337 Subtotal		85.00
780	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		30,007.75
			5XX Other Purchased Services		4,577.00
	457 IDEA, Special Education Preschool				
	1XXX Instruction				
			1XX Personal Services - Salaries		88,713.25
			780 Subtotal		123,298.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					480,356.96

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	223,148.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	525,942.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	480,356.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	3,750.64	
Less Last Year	10,458.82	(4b)
	-6,708.18	
	-6,708.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	262,025.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	3,264.19	0.00	3,264.19
007 Insurance Claim Payment	4,701.50	4,701.50	0.00
063 VERIZON LEASE AGREEMENT FUNDS	17,132.20	0.00	17,132.20
095 Medicaid Billing	19,444.02	1,754.56	17,689.46
101 Healthy Cooking Class Fee	340.00	339.71	0.29
107 Little Hoopsters	6,030.00	5,112.00	918.00
123 Maintenance Recycle Project	31.00	0.00	31.00
142 Medical Assistance Fund	0.00	30.00	-30.00
144 Crafting Class	204.90	195.69	9.21
150 FLATHEAD LAKE LODGE LIBRARY DONATION	2,000.00	2,152.97	-152.97



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
242 Small Rural Schools - Elem	25,283.00	25,283.00	0.00
243 Small Rural Schools - HS	23,373.00	23,373.00	0.00
319 Title I, Part A, Improving Basic Programs	48,083.00	37,623.30	10,459.70
320 Title I, Part A, Improving Basic Programs	252,658.00	256,408.23	-3,750.23
337 Misc donations	100.00	85.00	15.00
780 IDEA, Part B, Special Education	123,298.00	123,298.00	0.00
Total	525,942.81	480,356.96	45,585.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	158.99	141.02
	1910 Rentals	250.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		408.99	391.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					8,209.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					391.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,600.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	165.58	143.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165.58</u>	<u>143.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					8,381.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					143.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,524.26 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2019 Value	2020 Value
1110	District Tax Levy	145,617.71	148,932.91
1190	Penalties and Interest on Taxes	186.26	347.93
1510	Interest Earnings	820.02	1,666.59
3281	State - Technology Aid	0.00	3,568.54
5200	Sale or Compensation for Loss of Assets	3,124.00	9,387.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		149,747.99	163,903.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			4XX Purchased Property Services	0.00	4,896.27
			6XX Supplies and Materials	82,779.37	137,489.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,779.37	142,385.94

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	88,100.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	163,903.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,385.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	38,342.21	
Less Last Year	3,595.76	(4b)
	34,746.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	144,364.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		569.12	789.45
	1925 Innovative Education Payment		9.94	9.93
	3760 State - Transformational Learning Aid		0.00	66,847.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			579.06	67,646.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						28,738.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,646.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						96,385.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2019 Value	2020 Value
	1110 District Tax Levy		469,838.25	473,692.07
	1190 Penalties and Interest on Taxes		1,102.73	1,141.30
	1510 Interest Earnings		3,284.86	2,350.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			474,225.84	477,184.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	183.48	185.99
			840 Principal On Debt	425,000.00	440,000.00
			850 Interest on Debt	47,460.00	38,535.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				472,643.48	478,720.99

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						1,944.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						477,184.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						478,720.99	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						407.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	22.84	19.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22.84</u>	<u>19.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					1,152.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,172.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2019 Value	2020 Value
	1110 District Tax Levy	0.00	63,978.05
	1190 Penalties and Interest on Taxes	0.00	161.46
	1510 Interest Earnings	0.00	331.21
	1900 Other Revenue from Local Sources	0.00	3,391.00
	3283 State - School Major Maintenance Aid (SMMA)	0.00	10,452.50
003	Maintenance Permissive Levy		
	1110 District Tax Levy	74,802.54	0.00
	1190 Penalties and Interest on Taxes	166.65	0.00
	1510 Interest Earnings	535.01	0.00
	6100 Material Prior Period Revenue Adjustments	1,044.45	2,388.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,548.65	80,702.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2019 Value	2020 Value
003	Maintenance Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	60,929.17	61,977.58
			6XX Supplies and Materials	18,083.89	20,423.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				79,013.06	82,401.32

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	49,703.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,702.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,401.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	2,787.47	
Less Last Year	26,831.23	(4b)
	-24,043.76	
	-24,043.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,960.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	10,834.49	11,629.91
	1900 Other Revenue from Local Sources	0.00	40,063.00
	5300 Operating Transfers from Other Funds	104,000.00	113,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	84,225.00	100,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		199,059.49	264,692.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	71,215.60
			2XX Personal Services - Employee Benefits	0.00	578.91
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	5,000.00
			6XX Supplies and Materials	0.00	53,063.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	129,857.51

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	734,891.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	264,692.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,857.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	869,726.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2019 Value	2020 Value
	1XXX Revenues from Student Activities	19,003.39	16,074.41
	6100 Material Prior Period Revenue Adjustments	-998.00	1,609.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,005.39</u>	<u>17,684.13</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2019 Value	2020 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	18,296.19	14,484.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,296.19</u>	<u>14,484.71</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					41,336.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,684.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,484.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,535.86	(5)



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Detail Expenditure

Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	11,054.05	32,907.81
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	74,171.30	74,081.46
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,815,174.32	1,899,466.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,789.23	20,730.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	61,293.83	49,889.02
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	8,016.09	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	5,199.81
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	108,384.03	96,527.21
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	1,471.95	556.95
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	89,554.23
b. Related Services Block Grant Entitlement	29,851.41
c. Total Entitlements Subject to Reversion	119,405.64

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	158,809.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	451,016.22
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2022 Maximum Budget: 87%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	112,609.06	60,187.10	0.00	0.00	0.00
280	1XXX	2XX	34,049.89	7,014.02	0.00	0.00	0.00
280	1XXX	3XX	400.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	794.80	91,950.21	0.00	0.00	0.00
280	1XXX	6XX	6,676.64	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	64,395.77	0.00	0.00	0.00	0.00
280	21XX	2XX	6,983.20	0.00	0.00	0.00	0.00
280	21XX	3XX	46,230.14	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	15,521.65	0.00	0.00	0.00	0.00
280	24XX	2XX	3,636.78	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	566.96	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			291,864.89	159,151.33	0.00	0.00	0.00

451,016.22

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY20 in TEAMS.



Trustees' Financial Summary

FY2019-20

Submit ID: 0330-96196131

15 Flathead County

0330 Bigfork Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	8,107,288.00	0.00	0.00	0.00	8,107,288.00
Machinery and Equipment	1,311,164.06	-8,109.00	109,995.74	0.00	1,413,050.80
Totals at Historical Cost	9,442,809.56	-8,109.00	109,995.74	0.00	9,544,696.30
Depreciation					
Improvement Accum	5,030.75	0.00	513.75	0.00	5,544.50
Building Accum	3,308,311.46	0.00	168,444.41	0.00	3,476,755.87
Machinery and Equipment Accum	802,431.79	-8,109.00	62,633.13	0.00	856,955.92
Total Accumulated Depreciation	4,115,774.00	-8,109.00	231,591.29	0.00	4,339,256.29
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,327,035.56	0.00	-121,595.55	0.00	5,205,440.01

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2020	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	435.43	0.00	0.00
Operations and Maintenance (26XX)	4,768.64	0.00	0.00
Transportation (27XX)	16,178.02	0.00	0.00
Total Depreciation for FY2020	21,382.09	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2019-20

Submit ID: 0330-96196131

15 Flathead County

0330 Bigfork Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Governmental Activities *							
Compensated Absences	275,108.00	227.00	0.00	0.00	275,335.00	0.00	275,335.00
Other Post Employment Benefits	704,794.00	308,436.00	0.00	0.00	1,013,230.00	0.00	1,013,230.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	979,902.00	308,663.00	0.00	0.00	1,288,565.00	0.00	1,288,565.00
Bond(s)							
10/20/2015	1,835,000.00	0.00	440,000.00	0.00	1,395,000.00	450,000.00	945,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,835,000.00	0.00	440,000.00	0.00	1,395,000.00	450,000.00	945,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2019-20

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15 Flathead County

0330 Bigfork Elem

Net Pension Liability FY2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	697,070.00	0.00	150,509.00	546,561.00
Net Pension - TRS	3,770,464.75	220,751.25	0.00	3,991,216.00